

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Elwood Community School Corp (5280)

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Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$9,694,326	56.2%	\$10,178,425	53.4%	\$10,733,114	49.4%	\$8,653,979	52.0%
Student Instructional Support	\$1,234,623	7.2%	\$1,353,318	7.1%	\$1,654,394	7.6%	\$1,400,521	8.4%
Overhead and Operational	\$3,637,361	21.1%	\$3,915,196	20.5%	\$4,821,094	22.2%	\$4,362,218	26.2%
Nonoperational	\$2,691,538	15.6%	\$3,611,251	18.9%	\$4,525,992	20.8%	\$2,226,492	13.4%
Grand Total	\$17,257,848		\$19,058,190		\$21,734,593		\$16,643,210	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	63.3%	60.5%	57.0%	60.4%



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Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten		\$32,515	\$375,031	\$348,258		> 500%	-7%
	11100 Regular Programs; Elementary	\$2,403,047	\$2,281,934	\$2,963,108	\$1,660,419	-31%	-27%	-44%
	11200 Regular Programs; Middle/Junior High	\$1,421,227	\$1,533,916	\$1,776,199	\$1,912,058	35%	25%	8%
	11300 Regular Programs; High School	\$1,525,976	\$1,417,674	\$1,879,299	\$1,443,417	-5%	2%	-23%
	11350 Regular Programs; High School; Academic Honors Diploma	\$23,125	\$14,041	\$2,319	\$1,767	-92%	-87%	-24%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs			\$6,613	\$10,745			62%
	11430 Vocational Education; Distributive Education	\$32,258	\$41,287	\$67,903	\$70,354	118%	70%	4%
	11440 Vocational Education; Health Occupations	\$16,400	\$37,580	\$52,304	\$53,326	225%	42%	2%
	11460 Vocational Education; Occupational Home Economics	\$70,637	\$59,210	\$72,116	\$74,713	6%	26%	4%
	11470 Vocational Education; Business Education	\$35,070	\$43,582	\$74,294	\$76,368	118%	75%	3%
	11480 Vocational Education; Industrial Education A	\$255,245	\$330,556	\$419,973	\$410,542	61%	24%	-2%
	11490 Vocational Education; Industrial Education B	\$16,167				-100%		
	11590 Other Vocational Education Programs	\$7,528	\$940	\$21,537	\$14,438	92%	> 500%	-33%
	11610 Regular Programs; Alternative Education Programs; Elementary			\$444	\$598			35%
	11630 Regular Programs; Alternative Education Programs; High School			\$76,962	\$55,193			-28%
	12110 Gifted And Talented; Gifted and Talented	\$41,171	\$13,513	\$19,455	\$16,001	-61%	18%	-18%
	12150 Gifted And Talented; High Ability Student Programs		\$4,481	\$16,656	\$13,850		209%	-17%
	12210 Mental Disabilities; Mild Mental Disabilities	\$284,579	\$344,338	\$478,651	\$380,106	34%	10%	-21%
	12320 Physical Impairment; Multiple Disabilities			\$194				
	12420 Emotional Disabilities; Emotional Disabilities; All Others		\$61,028	\$90,178	\$97,539		60%	8%
	12510 Culturally Different; Communication Disorders	\$92,254	\$76,755	\$88,537	\$108,718	18%	42%	23%
	12520 Culturally Different; Compensatory	\$59,131	\$65,807	\$151,812	\$208,032	252%	216%	37%
	12610 Learning Disability	\$253,325	\$230,952	\$507,604	\$460,875	82%	100%	-9%
	12710 Equal Opportunity At Risk	\$213,225	\$111,140	\$53,315	\$51,599	-76%	-54%	-3%
	12810 Special Education Preschool	\$86,588	\$102,706	\$107,232	\$46,848	-46%	-54%	-56%
	12900 Other Special Programs	\$46,032	\$26,929	\$38,170	\$39,425	-14%	46%	3%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$67,184	\$95,680	\$136,392	\$131,618	96%	38%	-4%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$16,957	\$10,565			-100%	-100%	
	13300 Adult/Continuing Education Programs; Occupational Programs	\$1,729	\$12,911			-100%	-100%	
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$2,553				-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$358	\$2,183	\$1,984		-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$89,432	\$38,703	\$89,990	\$80,689	-10%	108%	-10%
	14200 Summer School Programs; Middle/Junior High School			\$4,625				-100%
	14300 Summer School Programs; High School	\$15,005	\$15,208	\$31,130		-100%	-100%	-100%
	15100 Enrichment Programs; Non-Credit	\$5,358				-100%		
	16100 Remediation Testing	\$66,819	\$64,516	\$28,371	\$61,172	-8%	-5%	116%
	16200 Preventive Remediation	\$1,608	\$1,453			-100%	-100%	
	17100 Payments to Other Governmental Units Within State; Transfer Tuition			\$13,931	\$12,584			-10%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$254,836	\$147,404	\$232,335	\$198,198	-22%	34%	-15%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other			\$61,306				-100%
	22110 Improvement of Instruction; Service Area Direction	\$1,315	\$4,255	\$3,921	\$4,674	255%	10%	19%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$65,528	\$86,419	\$210,525	\$188,875	188%	119%	-10%
	22130 Improvement of Instruction; Instructional Staff Training	\$33,351	\$26,618	\$1,935	\$2,126	-94%	-92%	10%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,965	\$19,592	\$32,490	\$17,380	486%	-11%	-47%
	22210 Library/Media Services; Service Area Direction		\$5,831				-100%	
	22220 Library/Media Services; School Library	\$170,952	\$132,710	\$165,228	\$93,312	-45%	-30%	-44%
	22230 Library/Media Services; Audiovisual	\$15,475	\$11,193	\$16,016	\$102	-99%	-99%	-99%
	22240 Library/Media Services; Educational Television	\$4,388				-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$18,446	\$181,943		\$12,660	-31%	-93%	
	22290 Library/Media Services; Other Educational Media Services		\$9,656				-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration		\$56,545	\$103,864	\$100,004		77%	-4%
	22340 Instruction, Related Technology; Systems Application Development				\$1,750			
	22360 Instruction, Related Technology; Network Support	\$44,928	\$169,447			-100%	-100%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support			\$161,774	\$98,006			-39%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel			\$2,791	\$35,704			> 500%
	22400 Academic Student Assessment			-\$575	\$6,075			
	22900 Other Support Service, Instructional Staff			\$40,877	\$40,470			-1%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$45,652	\$78,751	\$54,489	\$13,198	-71%	-83%	-76%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$12,293	\$726			-100%	-100%	

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	26497 2007 Account Code - Teachers Retirement Fund	\$361,975	\$287,905					
Student Academic Achievement Total		\$8,182,093	\$8,291,098	\$10,733,114	\$8,653,979	6%	4%	-19%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$537	\$450	\$3,210	\$3,189	494%	> 500%	-1%
	21140 Attendance and Social Work Services; Pupil Accounting	\$3,612	\$3,476	\$4,619	\$4,356	21%	25%	-6%
	21210 Guidance Services; Service Area Direction	\$4,191				-100%		
	21220 Guidance Services; Counseling Services	\$156,879	\$126,713	\$205,020	\$144,888	-8%	14%	-29%
	21240 Guidance Services; Information Services			\$69,757	\$67,544			-3%
	21290 Guidance Services; Other Guidance Services	\$44,618	\$21,329			-100%	-100%	
	21320 Health Services; Medical Services	\$1,159	\$2,086	\$1,723	\$1,075	-7%	-48%	-38%
	21340 Health Services; Nurse Services	\$45,584	\$68,399	\$150,147	\$159,748	250%	134%	6%
	21390 Health Services; Other Health Services	\$640		\$10,870	\$17,477	> 500%		61%
	21420 Psychological Testing	\$44,027	\$45,994	\$70,853	\$63,724	45%	39%	-10%
	21430 Psychological Counseling		\$150				-100%	
	21520 Speech Pathology and Audiology Services; Speech Pathology Services		\$24,773				-100%	
	21620 Occupational Therapy, Related Services; Occupational Therapy Services			\$12,665	\$7,968			-37%
	21720 Physical Therapy Services; Physical Therapy Services			\$9,563	\$9,096			-5%
	21810 Special Education Administration; Service Area Direction			\$16,811				-100%
	21890 Special Education Administration; Other Special Education Administration	\$37,298	\$10,168	\$9,000	\$11,000	-71%	8%	22%
	21910 Other Support Services, Students; Service Area Direction			\$3,630	\$2,654			-27%
	21990 Other Support Services, Students; Other Student Services			\$2,198				-100%
	24100 Office of The Principal	\$678,302	\$750,065	\$1,084,329	\$907,802	34%	21%	-16%
	24900 Other Support Services, School Administration	\$7,012	\$11,105			-100%	-100%	
Student Instructional Support Total		\$1,023,858	\$1,064,708	\$1,654,394	\$1,400,521	37%	32%	-15%
Overhead and Operational								
	23110 Board of Education; Service Area Direction			\$12,916	\$12,918			0%
	23120 Board of Education; Service Area Assistants	\$24,115	\$28,451			-100%	-100%	
	23150 Board of Education; Legal Services	\$10,906	\$6,493	\$20,230	\$22,498	106%	247%	11%
	23160 Board of Education; Promotion Expenses	\$4,092	\$1,566	\$1,333	\$1,244	-70%	-21%	-7%
	23190 Board of Education; Other Governing Body Services	\$600	\$72	\$1,036	\$720	20%	> 500%	-31%
	23210 Executive Administration; Office of The Superintendent	\$254,789	\$316,647	\$420,743	\$418,769	64%	32%	0%
	23220 Executive Administration; Community Relations	\$782		\$79,248	\$37,453	> 500%		-53%
	23230 Executive Administration; Staff Relations and Negotiations			\$154,702	\$180,638			17%
	23290 Executive Administration; Other Executive Administration Services	\$4,401	\$12,247	\$16,172	\$8,889	102%	-27%	-45%
	25110 Fiscal Services; Office of The Business Manager			\$7,235	\$8,641			19%
	25140 Fiscal Services; Receiving and Disbursing Funds		-\$168					
	25180 Fiscal Services; Property Accounting				\$4,900			
	25191 Other Fiscal Services; Refund of Revenue	\$38,064	\$11,940	\$289,962	\$159,114	318%	> 500%	-45%
	25195 Other Fiscal Services; Bank Account Service Charge	\$1,500	\$104			-100%	-100%	
	25199 Other Fiscal Services; Other		\$105				-100%	
	25400 Planning, Research, Development and Evaluation	\$175,833	\$569			-100%	-100%	
	25730 Personnel Services; Personnel Services			\$92,648	\$169,074			82%
	25810 Administrative Technology Services; Technology Services Supervision And Administration			\$87,186	\$74,708			-14%
	25820 Administrative Technology Services; Systems Analysis And Planning			\$1,816				-100%
	25850 Administrative Technology Services; Network Support			\$10,312	\$4,720			-54%
	25860 Administrative Technology Services; Hardware Maintenance And Support			\$121,353	\$128,918			6%
	25890 Other Technology Services		\$309	\$12,181	\$4,076		> 500%	-67%
	25920 Ditch Assessments	\$398	\$341	\$655	\$277	-30%	-19%	-58%
	25990 Other Support Services, Central	\$65,291	\$16,465	\$29,664	\$8,044	-88%	-51%	-73%
	26100 Operation and Maintenance of Plant Services; Service Area Direction				\$720			
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,126,207	\$1,349,761	\$1,600,428	\$1,356,177	20%	0%	-15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$98,918	\$10,495	\$5,509	\$14,269	-86%	36%	159%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$181,750	\$149,323	\$118,844	\$108,728	-40%	-27%	-9%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$7,091	\$1,217					
	26499 2007 Account Code - Other	\$213	\$98,575					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$4,546	\$11,095	\$13,593	\$18,394	305%	66%	35%
	26600 Operation and Maintenance of Plant Services; Security Services	\$2,160	\$1,935	\$3,567	\$6,619	206%	242%	86%
	26700 Operation and Maintenance of Plant Services; Insurance	\$107,411	\$182,932	\$171,001	\$159,736	49%	-13%	-7%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant		\$1,384	\$5,000	\$4,615		234%	-8%

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Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	27010 Student Transportation; Service Area Direction	\$77,207	\$59,584	\$123,078	\$131,778	71%	121%	7%
	27100 Student Transportation; Vehicle Operation	\$237,723	\$245,503	\$231,904	\$220,936	-7%	-10%	-5%
	27200 Student Transportation; Monitoring Services		\$14,337	\$9,668	\$8,734		-39%	-10%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$104,031	\$89,053	\$75,625	\$154,679	49%	74%	105%
	27400 Student Transportation; Purchase of School Buses	\$129,995	\$219,245	\$132,980	\$51	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$13,867	\$10,935	\$17,790	\$18,232	31%	67%	2%
	27700 Student Transportation; Contracted Transportation Services	\$1,399				-100%		
	27900 Student Transportation; Other Student Transportation Services	\$30,093	\$5,803	\$3,108	\$2,071	-93%	-64%	-33%
	27910 Student Transportation; Bus Driver Training	\$19,817	\$2,388	\$9	\$281	-99%	-88%	> 500%
	31100 Food Services Operations; Service Area Direction			\$55,001	\$79,146			44%
	31200 Food Services Operations; Food Preparation and Dispensing	\$246,191	\$295,726	\$355,607	\$363,792	48%	23%	2%
	31300 Food Services Operations; Food Delivery			\$420,165	\$402,705			-4%
	31400 Food Services Operations; Food Purchases	\$332,998	\$329,950			-100%	-100%	
	31900 Other Food Services	\$89,928	\$116,896	\$118,825	\$64,958	-28%	-44%	-45%
Overhead and Operational Total		\$3,392,312	\$3,591,278	\$4,821,094	\$4,362,218	29%	21%	-10%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services			\$4,484	\$6,234			39%
	33200 Community Recreation	\$7,500				-100%		
	33400 Athletic Coaches	\$126,422	\$114,655	\$136,797	\$87,079	-31%	-24%	-36%
	33930 Latch Key Kid Program	\$6,160				-100%		
	33940 Child Care Services	\$111				-100%		
	33990 Other Community Services; Other	\$43,359	\$47,691	\$67,421	\$51,269	18%	8%	-24%
	40100 Facilities Acquisition and Construction; Service Area Direction	\$770				-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$66,876	\$23,200	\$131,475	\$81,590	22%	252%	-38%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$2,789				-100%		
	45100 Building Acquisition, Construction and Improvements	\$429,807	\$56,008	\$2,070,104	\$43,010	-90%	-23%	-98%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts			\$4,200	\$2,468			-41%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$13,192	\$48,161	\$6,159		-53%	-87%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$155,106	\$190,383	\$104,330	\$106,543	-31%	-44%	2%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,722	\$5,187	\$1,170	\$687	-75%	-87%	-41%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$42,604	\$95,608	\$32,814	\$24,760	-42%	-74%	-25%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$103,203	\$58,259	\$33,862	\$16,927	-84%	-71%	-50%
	51100 Debt Services; Principal on Debt; Bonds	\$185,000	\$115,000	\$130,000	\$140,000	-24%	22%	8%
	52100 Debt Services; Interest on Debt; Bonds	\$46,398	\$224,493	\$88,990	\$83,128	79%	-63%	-7%
	52200 Debt Services; Interest on Debt; Temporary Loans		\$25,236	\$36,077	\$18,731		-26%	-48%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,150,000	\$1,269,000	\$293,629	\$343,410	-70%	-73%	17%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$44,371	\$33,090			-25%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$100,566				-100%		
	53300 Debt Services; Lease Rental; School Buses ; Principal				\$15,984			
	53350 Debt Services; Lease Rental; School Buses ; Interest				\$3,604			
	54200 Common School Fund; Principal	\$185,728	\$1,325,775	\$845,299	\$774,507	317%	-42%	-8%
	54250 Common School Fund; Interest			\$452,808	\$387,311			-14%
	59200 Other Debt Services Obligations; Bank Fee	\$25				-100%		
	60700 Nonprogramed Charges; Scholarships		\$1,500				-100%	
Nonoperational Total		\$2,655,146	\$3,565,187	\$4,525,992	\$2,226,492	-16%	-38%	-51%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$88,024	\$71,434					
	26492 2007 Account Code - Social Security	\$715,757	\$717,469					
	26493 2007 Account Code - Workmen's Compensation	\$54,971	\$82,640					
	26494 2007 Account Code - Group Insurance	\$1,138,765	\$1,673,891					
	26496 2007 Account Code - Unemployment Compensation	\$6,920	\$485					
Prorated By Fund Total		\$2,004,438	\$2,545,919					